

ACROMEC

ACROMEC LIMITED



TRANSFORMING
INNOVATING **LIFE**

SUSTAINABILITY REPORT 2019

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1 BOARD STATEMENT

We are pleased to present the annual Sustainability Report of ACROMEC Limited (“**ACROMEC**”, the “**Company**”, and together with its subsidiaries, the “**Group**”) for our financial year ended 30 September 2019 (“**FY2019**”). This report is prepared in compliance with the requirement Rule 711B of the Singapore Exchange Securities Trading Limited (“**SGX-ST**”) Listing Manual Section B: Rules of Catalist, and references the Global Reporting Initiative (“**GRI**”) Standards, Core Option. ACROMEC has chosen the GRI framework as it is internationally recognised and covers a comprehensive range of sustainability disclosures. This report highlights the key Economic, Environmental, Social and Governance (“**EESG**”) related initiatives carried throughout a 12-month period, from 1 October 2018 to 30 September 2019.

Sustainability is a key part of the Group’s focus to create long-term value for its stakeholders. The key material EESG factors for the Group have been identified and reviewed by the executive directors. The Board of directors of the Company (“**Board**”) oversees the management and monitoring of these factors and takes them into consideration in the determination of the Group’s strategic direction and policies.

We welcome feedback from our various stakeholders with regards to our sustainability efforts as this enables us to consistently improve our policies, systems and results. Please send your comments and suggestions to enquiries@ACROMEC.com.

28 February 2020

2 ORGANISATIONAL PROFILE

WHO WE ARE

Specialist Engineering Service Provider for Controlled Environments

We are principally an established specialist engineering services provider in the field of controlled environments. Our expertise is in the design and construction of facilities requiring controlled environments such as laboratories, medical and sterile facilities and cleanrooms.

We specialise in architectural, mechanical, electrical and process works within controlled environments, and provide integrated services through our two main business segments: (1) engineering, procurement and construction, and (2) maintenance.

Our customers comprise mainly hospitals and medical centres, government agencies, research and development ("R&D") companies and agencies, R&D units of multinational corporations, tertiary educational institutions, pharmaceutical companies, semiconductor manufacturing companies, and multinational engineering companies.

Renewable Energy Specialist Service Provider

During the financial year, the Group has made diversification plans to expand its core specialist engineering services provider business and embarked on a new business segment in the renewable energy industry. This business involves the generation of electricity using sustainable energy sources.



OUR MISSION

To consistently create and deliver market leading Engineering Services ahead of competition at competitive price through excellence in our operations.

To be the leading Specialist Engineering Company in the field of controlled environment preferred by customers, employees and investors.



OUR VISION



OUR CORE VALUES

COMMITMENT

We devote ourselves completely to meet our commitments.

INNOVATION

We strive to create new ideas and translate them into value-added products and services to serve customers' needs.

INTEGRITY

We hold ourselves to the highest standards of fairness and honesty in everything we do.

RESPECT

We value each other and recognise that everyone has a unique set of strengths that complement each other as a team.

EMPATHY

We understand and share the feelings of one another.

WHAT WE DO

CONTROLLED ENVIRONMENT



CLEANROOMS



A cleanroom is an enclosed space in which airborne particulates, contaminants and pollutants are kept within strict limits. Cleanrooms are typically used in manufacturing and scientific research.

Cleanrooms have various sizes and specifications, which comply with Class 1 or ISO 3 to Class 100,000 or ISO 8 standards

We build cleanrooms for customers such as STATS ChipPAC Ltd, A*Star and ASE Singapore Pte Ltd.

MEDICAL AND STERILE FACILITIES



Environmental parameters in these facilities are controlled to provide clean environments to reduce risk of infection to patients and/or contain infectious diseases.

They include operating theatres, theatre sterile services units, intensive care units, isolation wards, and fertility centres.

We have built medical and sterile facilities for hospitals and medical centres such as National University Hospital, Singapore General Hospital, Tan Tock Seng Hospital, Changi General Hospital, Virtus Fertility Centre and Aptus Surgery Centre.



LABORATORIES



Environmental parameters in laboratories provide controlled conditions in which scientific or technological research, experiments or measurements are performed.

There are many types of laboratories, forensic and diagnostic laboratories; containment laboratories for biomedical research, including the more sophisticated and challenging Bio Safety Level 3 ("BSL3") laboratories, which are high containment laboratories that allow work to be done with indigenous or exotic agents which may cause serious or potentially lethal disease. They also have laboratories for research in chemical and materials, clean technology, electronics and pharmaceutical products.

We have built laboratories for facility owners such as P&G, Singapore General Hospital, National University of Singapore and Johnson Matthey Singapore Private Limited.

MAINTENANCE



We provide maintenance and repair services for facilities and equipment of controlled environments and their supporting infrastructure. We provide both corrective and preventive or routine maintenance services to ensure reliability and minimal disruptions to our customers' operations.

Our corrective maintenance services are available 24 hours a day and seven days a week whereas our preventive maintenance work is carried out in accordance with an agreed schedule.



WHAT WE DO

RENEWABLE ENERGY



RENEWABLE ENERGY

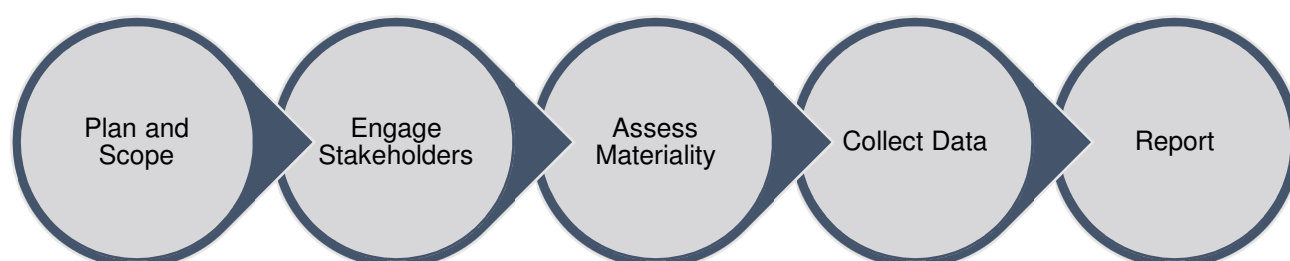


We can “build-own-operate”, “build-own-transfer”, or just simply construct waste-to-energy power plants that rely on sustainable sources for our customers. We focus our efforts on growing the business, which we commenced in FY2019, initially in Singapore. Thereafter, we will consider expanding the Renewable Energy business to new geographical markets in the Asia Pacific region which are poised for growth.

3 SUSTAINABILITY APPROACH

ACROMEC believes that strong governance is crucial to a sustainable business. This is demonstrated through our compliance with the Singapore Code of Corporate Governance since listing on the Singapore Exchange in April 2016. Please refer to page 25 to page 42 of the Annual Report 2019 for further details. As a controlled environment specialist engineering service provider, it is a continual challenge to successfully manage the environmental and social issues. These challenges will increase when the Group embarks on the renewable energy business in the foreseeable future. ACROMEC has incorporated these issues into our business model and implemented sustainable and responsible practices to mitigate the issues throughout the Group.

OUR SUSTAINABILITY METHODOLOGY



PLAN AND SCOPE

The Board is involved in planning and strategising the sustainability initiatives to minimise EESG risks, in terms of:

- a) Understanding the Group's industry's sustainability reporting context;
- b) Forming a sustainability governance structure;
- c) Forming a sustainability goal and statement;
- d) Developing sustainability plan and timeline;
- e) Establishing the sustainability reporting framework for data collection, monitoring and reporting; and
- f) Selecting scope.

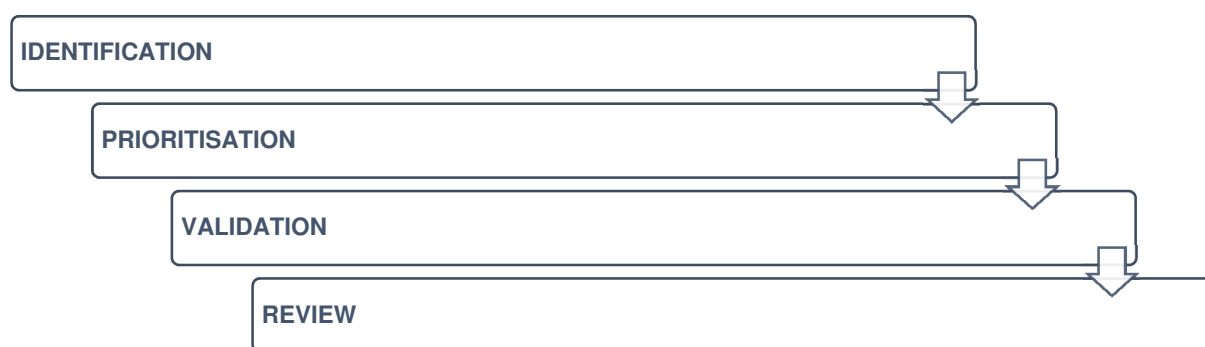
STAKEHOLDERS ENGAGEMENT

An important starting point in our sustainability journey is to identify our stakeholders and material factors relevant to our business. The interests and requirements of key stakeholders are also taken into account when formulating corporate strategies. These key stakeholders include, but are not limited to shareholders, employees, customers, supplies, contractors and authorities. We adopt both formal and informal channels of communication to understand the needs of key stakeholders and incorporate these into our corporate strategies to achieve mutually beneficial relationships.

Key Stakeholders	Engagement Platforms	Frequency of Engagement	Key Concerns Raised
Shareholders & Investors	Annual general meeting	Yearly	Financial and operational performance of the Group, and corporate action and governance of the Group
	Extraordinary general meeting	When required	
	Annual report	Yearly	
	Corporate announcements and financial results announcements	When required	
	Company website	-	
Employees	Staff appraisal	Yearly	Remuneration and benefits, as well as training and development
	Town hall session	At least yearly	
	Trainings	When required	
Customers	Face-to-face meetings and feedbacks	When required	Quality of services, on-time completion, and data privacy
Suppliers and Subcontractors	Face-to-face meetings	When required	Selection of reliable suppliers, and workplace health and safety
	Annual evaluation and review	Yearly	
	Immediate notification from subcontractors on occurrence of accident	When required	
Regulators	SGX correspondences/ announcements	When required	Full-compliance to regulations
	Surveys		

MATERIALITY ASSESSMENT

Our sustainability process begins with the identification of relevant factors. Relevant factors are then prioritised to identify material factors which are subject to validation. The end result of this process is a list of material factors disclosed in the Sustainability Report. Process of which are as shown below:



The Group has conducted a materiality assessment during the year with the help of an external consultant. We engaged our employees from different departments, seeking our internal stakeholders' feedback for prioritisation of these topics. A materiality review will be conducted every year, incorporating inputs gathered from stakeholders' engagements.

In order to determine if a factor is material, we assessed its potential impact on the economy, environment and society and its influence on the stakeholders. Applying the guidance from GRI, we have identified the following as our material factors:

Economics

- Economic Performance
- Anti-Corruption

Social

- Occupational Health and Safety
- Diversity and Equal Opportunity
- Local Communities
- Socioeconomic Compliance

Environmental

- Energy
- Effluents and Waste
- Environmental Compliance
- Supplier Environmental Assessment

Governance

- Corporate Governance
- Enterprise Risk Management
- Business Ethics

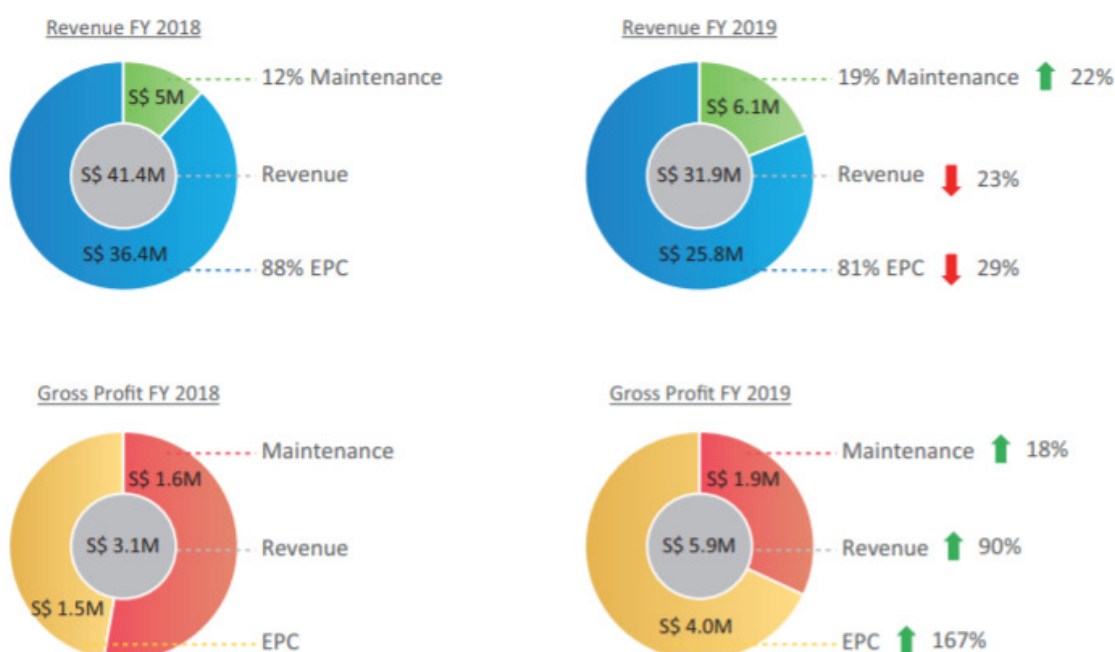
4 ECONOMIC

ECONOMIC PERFORMANCE

In FY2019, the Group took the opportunity to consolidate its operations and tighten its processes to prepare itself for future business growth. We continually work towards being lean and nimble, and maintaining a healthy balance sheet that will enable us to pursue potential opportunities as they arise.

Tender activities for the Group's controlled environment business are high, though competition remains keen. We continue to actively engage with the market through direct negotiations and bidding for projects, leveraging on our established track record and strong fundamentals to edge out the competition. Additionally, we are working to grow our maintenance business sustainably, so as to provide stable and recurring income to the Group's revenue which have largely been project-based so far.

The Group has also expanded its geographical reach, with business at its 67% owned subsidiary in Indonesia, P.T. Acromec Trading Indonesia, during the year in review. The penetration into new geographical markets is likely to be beneficial in the long run, as such emerging markets are poised for growth in the foreseeable future.



The engineering, procurement and construction ("EPC"), and maintenance segments accounted for 81% and 19% of revenue respectively in FY2019 as compared to 88% and 12% in FY2018.

Revenue from the EPC segment dropped by 29% to S\$25.8 million in FY2019 due to decreased business activities as the Group consolidated our operations during the year in preparation for future business growth. EPC's gross profit rose by 167% to S\$4.0 million in FY2019. Gross profit margin increased from 4% in FY2018 to 16% in FY2019 as a result of

better cost management and control during the year.

Revenue from maintenance segment jumped by 22% to S\$6.1 million in FY2019 in line with the Group's focus to grow the maintenance business, which will provide the Group with recurring income and complementary stable revenue stream. The maintenance segment's gross profit margin maintained relatively unchanged at 31% in FY2019 compared to 32% in FY2018.

For detailed financial results, please refer to the following sections in our FY2019 Annual Report:

- Operations Review, pages 18 to 21
- Financial Highlights, page 22
- Financial Statements, pages 52 to 57.

ANTI-CORRUPTION

ACROMECC does not tolerate corruption in any form. Any report of corruption will be escalated to the attention of the Executive Chairman and Managing Director. There is no specific anti-corruption policy. However, we prohibit corruption in all forms, including extortion and bribery.

Whistle Blowing

ACROMECC is committed to high standards of corporate governance. As one of the elements of corporate governance, the Group has in place a whistle-blowing policy which aims to:

- a) provide a trusted avenue for employees, suppliers and subcontractors, customers and other stakeholders to report serious wrongdoings or concerns, particularly in relation to corruption, fraud and improprieties, without fear of reprisals when whistle-blowing in good faith; and
- b) ensure that robust arrangements are in place to facilitate independent investigation of the reported concern and for the appropriate follow up actions to be taken.

ACROMECC will not tolerate the harassment or victimisation of anyone reporting a genuine concern. No person should suffer reprisal as a result of reporting a genuine concern, even if they are mistaken. However, this assurance does not extend to any person who intentionally provides information in a report which they know or reasonably believe to be untrue.

All complaints and concerns should be reported to the Audit Committee Chairman and Lead Independent Director Mr. Yee Kit Hong ("**Reporting Officer**") either via mail or via email at whistleblow@acromec.com

All concerns raised will be independently assessed by the Reporting Officer who will ensure that they are fairly and properly considered. Any person making a whistleblowing report will retain his/her anonymity unless he/she prefers otherwise. He/she will also be kept informed of who is handling the matter and the progress of the investigation.

All records will be retained and kept strictly confidential by the Reporting Officer.

There has also been zero reported incidents of corruption and fraud during the reporting period. We aim to achieve zero incidents of corruption in the future as well.

5 ENVIRONMENTAL

ENERGY

We made headway into the renewable energy sector through our 80% subsidiary, Acropower Pte. Ltd. (“Acropower”). In 2018, we were engaged by Chew’s Agriculture, which owns a chicken egg production farm, to solve a waste disposal issue that they were facing at their new premises at Neo Tiew Road, off Lim Chu Kang. As a solution, we proposed to build, own, and operate a Waste-to-Energy (“WTE”) plant at their new site that will convert chicken manure from the farm into usable electricity. This plant will undertake the treatment of manure, and the gasification of manure into synthesis gas (“syngas”). Finally, the generated syngas will be used as fuel to run a generator that will produce and supply electricity to the farm. These processes are self-sustainable, efficient, and carbon friendly. As at time of publication, we are pleased to report that the development of the plant is gaining traction. This project is an example of our belief in the power of renewable energy will alleviate the pressing global warming problem. From what we understand, about 25% of manmade global warming is caused by methane emissions. The shift towards reliance on renewable energy sources will transform our lives in many ways. Our WTE plant will be part of this transformation. It will reduce Chew’s Agriculture’s carbon dioxide and methane emissions, thus directly improving the farm’s sustainability, and reducing its impact on global warming.

In May 2019, Acropower signed its inaugural contract in with Chew’s Agriculture to build, own, and operate a waste-to-energy plant at their farm premise. The said plant will process and convert chicken manure into energy and supply the electricity generated back to Chew’s. Shareholders’ approval for the diversification of this new business was obtained on 4 July 2019.

The Group will continue to look forward to grow its renewable energy business in the coming years. This new business will be an integral part of the Group’s effort to preserve and conserve our environment.

EFFLUENTS AND WASTE

Throughout the year, we have engaged a waste management specialist company to work with our project execution team and practise waste segregation management on project sites.

This is followed by a second round of segregation in the waste management specialist company’s factory. In general, we segregate the waste into three main categories:

- a) hardcore bins - generally to collect all the bricks, concrete, tiles, cementitious material for reuse, recycle;
- b) scrap metal bins - generally to collect all metal-based material for reuse, recycle; and
- c) general bins - general rubbish and waste.

We continue to encourage the use of renewable material and resources, reduce waste through re-using and recycling to minimize the potential impact to our environment.

ENVIRONMENTAL COMPLIANCE

ACROMEC has achieved ISO14000 accreditation, standards for environmental management. ISO14000 is based on a plan-do-check-act methodology, providing a framework for integrating environmental management practices by supporting environmental protection, preventing pollution, minimising waste, reducing energy and material use. Waste to be re-cycled is stored, collected and processed by qualified third-party recycling firms.

There was zero incidence of non-compliance with the environmental laws and regulations resulting in fines or sanctions in FY2019. We will maintain the same target for the next financial year.

SUPPLIER ENVIRONMENTAL ASSESSMENT

ACROMEC believes that sustainable supply chain management drives organisational excellence and delivers desirable business results to its stakeholders.

We engage our vendors to provide services such as supplying materials and installations for most of our projects. We have policies and procedures in place for the procurement process emphasizing a life cycle perspective. The procurement team will consider the product's or service's life cycle so as to assess its environmental requirements and impacts.

In addition, we have in place as part of our procurement process stringent policies and procedures on vendor qualification and evaluation so as to reduce the risk that a supplier's products do not meet ACROMEC's requirements.

Our new suppliers in FY2019 were screened, evaluated and selected upon considering their environmental performance factors. We will continue to reduce our environmental impact and encourage the stakeholders, such as suppliers and subcontractors, to meet the same expectations. We will ensure that all new vendors will be screened, evaluated and selected in accordance to their conduct and performance on environmental factors.

6 SOCIAL

Every employee plays an essential role in our company. We achieve success by promoting a collaborative work environment in which everyone is committed to achieve our corporate goals based on open and honest communications while showing care and support for each other.

Throughout the year, we held a range of activities to foster team-building such as Dinner & Dance 2019, 1 day Durian Tour at Johor Bahru and physical workout.

Company Dinner & Dance 2019



1 Day Durian Tour



Physical Workout



We aim to host more of such bonding activities in the company.

OCCUPATIONAL HEALTH AND SAFETY

Our employees' health and safety at the workplace is one of our top priorities, and our ultimate goal is to have a zero-accident workplace. We are committed to managing and reducing health and safety risks through effective risk management.

Our Executive Chairman and Managing Director currently oversees the Group's Quality, Environment, Health, and Safety department.

We are pleased to confirm that no fatal accidents were reported in FY2019. A toolbox briefing is held at each work site in the morning. Toolbox meeting is generally conducted at the work site prior to commencement of work. Although these meetings are generally short in duration, it covers important topics on safety such as safe work practices. It therefore serves as a reminder to workers every morning on workplace safety and also refresh their knowledge. During these meetings, more experienced workers can share experiences and knowledge with less experienced ones.

We have established a strict set of health and safety management policies applicable to our project managers, supervisors, foremen, foreign workers and sub-contractors for all projects. These policies cover all stages of our projects, from the time we occupy the work site, up to the point of completion of the projects. In addition, all environmental aspects and occupational health safety hazards which are in our control or under our management, as well as those that we cannot control or directly manage but are expected to affect our projects, are covered in the policies.

We have put in place comprehensive safety measures to provide a safe and healthy working environment for all our staff. Our safety committee is responsible for ensuring that the safety measures are adhered to. Such measures include:

- a) conducting periodic and necessary risk assessments for all our projects to identify the risks and gaps, and implement mitigating procedures in order to achieve an accident-free environment or minimise risks to an acceptable level;
- b) conducting regular safety meetings and providing sufficient management support and resources to plan, implement and execute safety measures in compliance with workplace health and safety legislations and other requirements which include directives, guidelines and standards prescribed by our Group;
- c) conducting regular tools and equipment checks;
- d) improving the competency of our staff and cultivating good safety habits through proper training, instruction and guidance and ensuring that workplace safety and health matters are effectively communicated to all employees; and
- e) monitoring the effectiveness of risk control measures which have been implemented and conducting a third-party audit or an internal review to ensure that safety measures are being adhered to.

As a testament of our commitment to maintaining high safety standards, ACROMEC Engineers Pte Ltd, our wholly owned subsidiary, has received the bizSAFE Level Star certification from the Workplace Safety and Health Council since 2014, in recognition of our workplace safety and health management system. The occupational health and safety management systems of ACROMEC Engineers has also received OHSAS 18001:2007 certification by AJA Registrars since 2011, and the current certificate will expire on 23 January 2021.

We invest in training to raise the employees' awareness and develop their skills to ensure safe operations. In FY2019, the total training hours amounted to 269 hours (FY2018: 420 hours).

The following is a list of our training programmes conducted in FY2019:

Department	Course Title	Training Provider	Training Hours
FINANCE	Occupational First Aid Course (Refresher)	Agape First Aid Pte Ltd	10 hours
TENDER	Occupational First Aid Course (Refresher)	Agape First Aid Pte Ltd	10 hours
ENGINEERING	Certificate Course for Green Mark Managers	BCA Academy	4 hours
PROJECT	Construction Safety Course for Project Managers	Absolute Kinetics Consultancy	32 hours
PROJECT_1	Construction Safety Course for Project Managers	Ever Safe Consultant Pte Ltd	32 hours
PROJECT_1	Construction Safety Course for Project Managers	Absolute Kinetics Consultancy	32 hours
PROJECT	Construction Safety Course for Project Managers	Absolute Kinetics Consultancy	32 hours
PROJECT_1	Construction Safety Course for Project Managers	Ever Safe Consultant Pte Ltd	32 hours
PROJECT	Construction Safety Course for Project Managers	Absolute Kinetics Consultancy	32 hours
PROJECT	Construction Safety Course for Project Managers	Absolute Kinetics Consultancy	32 hours
ENGINEERING	Design for Safety for Professionals	IES Academy	8 hours
PLANT & MAINTENANCE	Refresher Course for Licensed Electrical Workers	BCA Academy	8 hours
ENVIRONMENT HEALTH & SAFETY	SGBC Green Trends Seminar 2019	Singapore Green Building Council	5 hours

In addition, we provide various insurances to employees where applicable, including hospitalization and surgical insurance, Foreign Workers Medical Insurance, Work Injury Compensation Insurance and Travel Insurance, details are indicated in the Employee Handbook.

There has also been zero instance of fatal accident in FY2019. We aim to achieve zero instance of fatal accident and provide more trainings to our employees in the future as well.

DIVERSITY AND EQUAL OPPORTUNITY

We offer workplace diversity and equal opportunities to our employees. For workplace diversity, we value everyone's differences. We learn from each other regardless of cultural background and bring those differences into the workplace to broaden experience and knowledge. Diversity includes not only race but gender, ethnicity, personality, age, education and background.

For equal opportunities, all employees are treated equally and are not disadvantaged by prejudices or bias. The well performing employees will qualify for promotion or rewards regardless of their race, gender, ethnicity, personality, age, education and background.

As at 30 September 2019, we had a workforce of 103 (FY2018: 116) full-time employees. Our headcounts were distributed as follows:

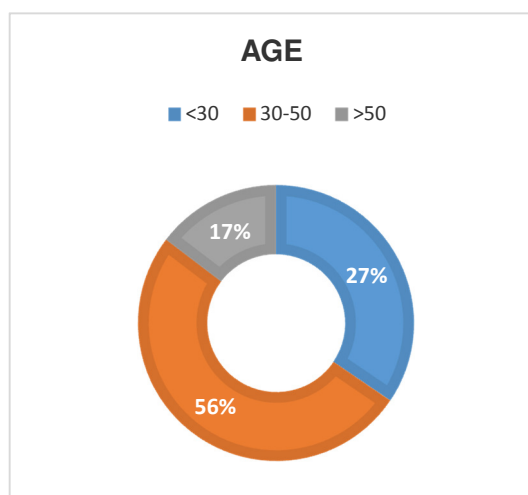


Figure A: Headcount distribution by age

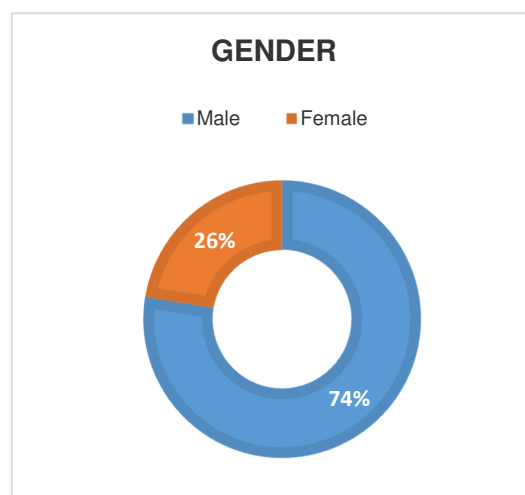


Figure B: Headcount distribution by gender

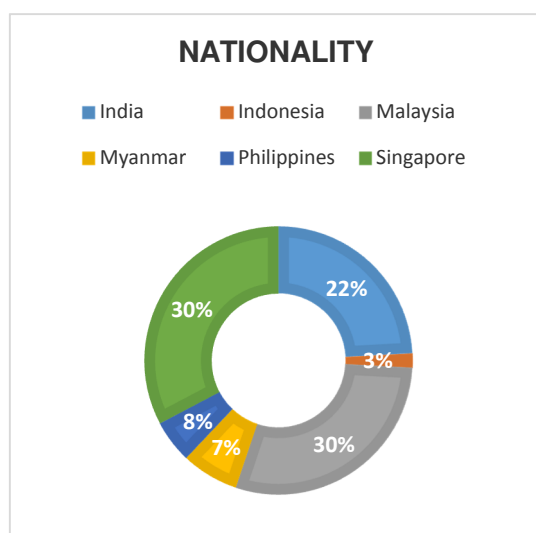


Figure C: Headcount distribution by nationality

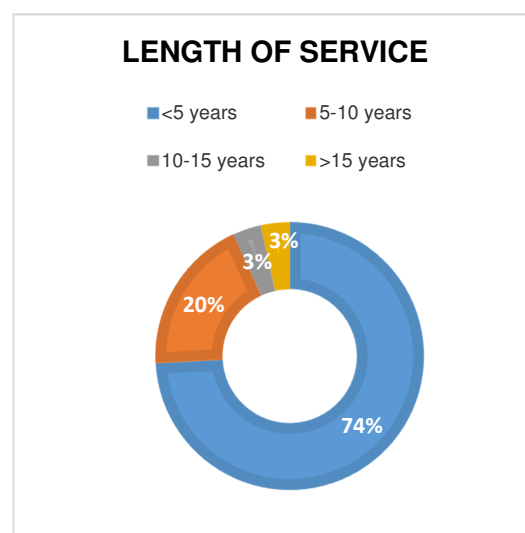


Figure D: Headcount distribution by length of service

The ratio of female employees in the Group is relatively low but this is not unusual for our industry due to the nature of the business.

Every employee plays an essential role in our Company and we pay utmost attention to our employees' wellbeing.

There were no discrimination reported in FY2019. We target to have zero instance of discrimination.

LOCAL COMMUNITIES

We are committed to serving and giving back to the community. We recognize that for long-term sustainability, we need to achieve a balance between being profit-driven and being a socially responsible corporate citizen.

During FY2019, we have continued our corporate social responsibility efforts where we adopted Lions Befrienders charity and had a get together session in January 2020 where we celebrate Chinese New Year with the senior residents. We had lots of fun making red packets and sharing a meal together.



We aim to organize at least an activity to local communities annually where we give back to our society.

SOCIOECONOMIC COMPLIANCE

We pride ourselves in having good corporate governance and observing compliance with applicable laws and regulations. The Group is committed to conduct the business with integrity and to safeguard the interest of both our internal and external stakeholders.

Similar to prior year, there was no material non-compliance with laws and regulations in the social and economic area reported in FY2019. We aim to continue maintaining zero incidents of non-compliance.

7 GOVERNANCE

CORPORATE GOVERNANCE

ACROMEC believes that strong governance is key to a sustainable business. Throughout FY2019, we continue to comply with the Code of Corporate Governance. The Board and the Management of ACROMEC are committed to the best practices in corporate governance to ensure sustainability of the Group's operations. We will continue to ensure compliance with the Code of Corporate Governance. We believe that our constant drive for corporate excellence will allow us to establish a more transparent, accountable and equitable system, thereby increasing the value of the Company and its value to our shareholders. Please refer to the Annual Report 2019 pages 25 to 42 for details of the Group's Corporate Governance Report.

There has been zero cases of non-compliance with laws and regulations resulting in significant fines and penalties.

ENTERPRISE RISK MANAGEMENT

The Company does not have a Risk Management Committee. However, the Management regularly reviews the Group's business and operational activities to identify areas of significant business risks, as well as appropriate measures through which to control and mitigate these risks. The Management reviews all significant control policies and procedures, and highlights all significant matters to the Board and the AC.

In response to the increasing scale and complexity of operations, the Group has also adopted the enterprise risk management framework ("ERM Framework") which is in line with the ISO31000 – Risk Management and Guidelines and the recommended best practices standard. The ERM Framework will be reviewed regularly, taking into the account changes in the business and operation environments as well as evolving corporate governance requirements. Identified risks that affect the achievement of the business objectives and financial performance of the Group over a short-medium term are summarised in the Group's risks register, and are ranked according to their likelihood and consequential impact to the Group as a whole. The identified risks are then managed and mitigated by counter measures.

The ERM Framework is not intended to and does not replace the internal control framework that the Group has in place, but rather incorporates the internal control framework within it. The Group is able to leverage on the ERM Framework to satisfy internal control needs and to move towards a fuller risk management process.

BUSINESS ETHICS

All of our staff are reminded of the importance of upholding the highest standards when it comes to business ethics. The Group regularly updates relevant staff with development in international and local regulations. In FY2019, there were no significant fines or non-monetary sanctions for non-compliance with laws and regulations. There have also been no reported incidents of corruption during the reporting period.

GRI STANDARDS CONTENT INDEX

GRI Standard	Disclosure	Reference / Description
GRI 101: Foundation 2016		
GENERAL DISCLOSURE		
GRI 102: General Disclosures	102-1	Name of organisation ACROMEC Limited
	102-2	Activities, brands, products and services SR Pages 3 to 6
	102-3	Location of headquarters Singapore
	102-4	Location of operations Singapore, Indonesia
	102-5	Ownership and legal form Annual Report Page 7
	102-6	Markets served Singapore, Indonesia
	102-7	Scale of the organisation Annual Report Pages 7 and 13
	102-8	Information on employees and other workers SR Pages 14, 16 – 17
	102-9	Supply chain SR Page 13
	102-10	Significant changes to the organisation and its supply chain Not applicable
	102-11	Precautionary Principle or approach We do not specifically address the precautionary approach.
	102-12	External initiatives SR Page 18
	102-13	Membership of associations None
	102-14	Statement from senior decision maker SR Page 2
	102-16	Values, principles, standards and norms of behaviour SR Pages 3, 19
	102-18	Governance structure Annual Report Pages 25 - 42
	102-40	List of stakeholder groups SR Page 8
	102-41	Collective bargaining agreements None
	102-42	Identifying and selecting stakeholders SR Page 7
	102-43	Approach to stakeholder engagement SR Page 7
	102-44	Key topics and concerns raised SR Page 8
	102-45	Entities included in the consolidated financial statements Annual Report Page 7
	102-46	Defining report content and topic boundaries SR Page 2
	102-47	List of material topics SR Page 9
	102-48	Restatement of information None
	102-49	Changes in reporting None
	102-50	Reporting period 1 October 2018 to 30 September 2019
	102-51	Date of most recent previous report 27 September 2019
	102-52	Reporting cycle Annually
	102-53	Contact point for questions about the report SR Page 2
	102-54	Claims if reporting in accordance with the GRI Standards SR Page 2
	102-55	GRI content index SR Pages 20 to 21
	102-56	External Assurance We may seek external assurance in the future.
MATERIAL TOPICS		
GRI 201: Economic performance	201-1	Direct economic value generated and distributed SR Pages 10 to 11
GRI 205: Anti-corruption	205-1	Operations assessed for risks related to corruption SR Pages 11
GRI 302: Energy	302-4	Reduction of energy consumption SR Page 12
GRI 306: Effluent and Waste	306-2	Waste by type and disposal method SR Page 12
GRI 307: Environmental compliance	307-1	Non-compliance with environmental laws and regulations SR Page 13

GRI STANDARDS CONTENT INDEX

GRI Standard	Disclosure	Reference / Description
GRI 308: Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria SR Page 13
GRI 403: Occupational Health and Safety	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities SR Page 15
GRI 405: Diversity and equal opportunity	405-1	Diversity of governance bodies and employees SR Pages 16 – 17
GRI 413: Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs SR Page 18
GRI 419: Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area SR Page 18